



OFFICE OF THE COMPTROLLER  
CITY OF ST. LOUIS



**FILE COPY**

**DARLENE GREEN**  
Comptroller

*Internal Audit Section*

**DR. KENNETH M. STONE, CPA**  
Internal Audit Executive

1520 Market St., Suite 3005  
St. Louis, Missouri 63103-2630  
(314) 657-3490  
Fax: (314) 552-7670

November 1, 2011

Tammy Laws, Executive Director  
Shalom House  
1040 S. Taylor  
St. Louis, MO 63110

RE: Supportive Housing Program (SHP) and Emergency Shelter Grant Program (ESG)  
(Project #2011-HOM23)

Dear Ms. Laws:

Enclosed is a report of the fiscal monitoring review of Shalom House, a not-for-profit organization, ESG and SHP programs, for the period January 1, 2010 through May 31, 2011. The scope of a fiscal monitoring review is less than an audit, and as such, we do not express an opinion on the financial operations of Shalom House. Fieldwork was completed on July 5, 2011.

This review was made under authorization contained in Section 2, Article XV of the Charter, City of St. Louis, as revised, and has been conducted in accordance with the *International Standards for the Professional Practice of Internal Auditing* and through an agreement with the Department of Human Services (DHS) to provide fiscal monitoring to all federal grant sub-recipients.

If you have any questions, please contact the Internal Audit Section at (314) 657-3490.

Sincerely,

Dr. Kenneth M. Stone, CPA  
Internal Audit Executive

Enclosure

Cc: Parimal Mehta, Fiscal Manager, DHS  
Antoinette Triplett, Manager II - Homeless Services, DHS



# CITY OF ST. LOUIS

**DEPARTMENT OF HUMAN SERVICES (DHS)  
EMERGENCY SHELTER GRANT PROGRAM (ESG)  
SUPPORTIVE HOUSING PROGRAM (SHP)**

**SHALOM HOUSE  
CONTRACT #60478 & 61916  
CFDA #14.231 & 14.235**

**FISCAL MONITORING REVIEW**

**JANUARY 1, 2010 THROUGH MAY 31, 2011**

**PROJECT #2011-HOM23**

**DATE ISSUED: NOVEMBER 1, 2011**

**Prepared by:  
The Internal Audit Section**



## OFFICE OF THE COMPTROLLER

**HONORABLE DARLENE GREEN, COMPTROLLER**

**CITY OF ST. LOUIS**  
**DEPARTMENT OF HUMAN SERVICES (DHS) - HOMELESS SERVICES**  
**EMERGENCY SHELTER GRANT**  
**SHALOM HOUSE**  
**FISCAL MONITORING REVIEW**  
**JANUARY 1, 2010 THROUGH MAY 31, 2011**

**TABLE OF CONTENTS**

| <b>Description</b>                 | <b>Page(s)</b> |
|------------------------------------|----------------|
| <br><b>INTRODUCTION</b>            |                |
| Background                         | 1              |
| Purpose                            | 1              |
| Scope and Methodology              | 1              |
| Exit Conference                    | 1              |
| Management's Responses             | 1              |
| <br><b>SUMMARY OF OBSERVATIONS</b> |                |
| Conclusion                         | 2              |
| Status of Prior Observations       | 2              |
| A-133 Status                       | 2              |
| Summary of Current Observations    | 2              |

## INTRODUCTION

### Background

**Contract Name:** Shalom House

**Contract Numbers:** 61916 (FESG)  
60478 (SHP)

**CFDA Numbers:** 14.231 (FESG)  
14.235 (SHP)

**Contract Periods:** 1/1/10 -12/31/10 (FESG)  
10/1/10-9/30/11 (SHP)

**Contract Amounts:** \$35,400 (FESG)  
\$233,361 (SHP)

These contract provided Supportive Housing Program (SHP) and Emergency Shelter Grant (ESG) funds to Shalom House (Agency) to provide a comprehensive continuum of care services for eligible women at risk of becoming homeless in the City of St. Louis and individuals and families residing in a location which is more than 100 miles from the City of St. Louis or whose last known permanent address was more than 100 miles from the City of St. Louis.

### Purpose

The purpose of the review was to determine the Agency's compliance with federal, state and local Department of Human Services (DHS) requirements for the period January 1, 2010, through May 31, 2011, and make recommendations for improvements as considered necessary.

### Scope and Methodology

Inquiries were made regarding the Agency's internal controls relating to the grant administered by DHS. Evidence was tested supporting the reports the Agency submitted to DHS and other procedures were performed as considered necessary. Fieldwork was completed on July 5, 2011.

### Exit Conference

There were no current observations; therefore, an exit conference was not considered necessary.

## **SUMMARY OF OBSERVATIONS**

### **Conclusion**

No evidence was found to suggest that the Agency did not fully comply with federal, state and local DHS requirements.

### **Status of Prior Observations**

The Agency's previous fiscal monitoring report, Project #2010-HOM17, issued February 15, 2011, contained one observation.

- Opportunity to address going concern issues (**Resolved**)

### **A-133 Status**

The Agency did not expend \$500,000 or more in federal funds in its fiscal year ended December 31, 2010; therefore, it was not required to have a single audit in accordance with OMB Circular A-133.

### **Summary of Current Observations**

There were no current observations.